

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

ROBERT T. BROCKMAN,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

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Civil Action No. 4:22-cv-00202-GCH

JULY 27, 2022 DECLARATION OF MARK A. SRERE

I, Mark A. Srere, declare as follows:

1. I am a member of the bar of the District of Columbia. I am a partner of the law firm Bryan Cave Leighton Paisner LLP, counsel for BCT Limited. I make this Declaration in support of Plaintiff Robert T. Brockman's Reply in Support of Second Supplemental Memorandum (1) for Determination on Complaint for Judicial Review and Abatement of Jeopardy Assessment and Jeopardy Levy or (2) in the Alternative, for a Stay of IRS Collection. I previously submitted a declaration in support of the same motion on July 15, 2022.

2. Attached hereto as Exhibit 1 is a copy of a letter dated July 15, 2021, from Mirabaud & Cie SA ("Mirabaud") to LALIVE SA., Swiss counsel for Spanish Steps Holdings Ltd., a wholly-owned subsidiary of the A. Eugene Brockman Charitable Trust.¹

¹ Bank account numbers have been redacted from both exhibits in compliance with Federal Rule of Civil Procedure 5.2.

3. Attached hereto as Exhibit 2 is a copy of a letter dated December 17, 2021, from Mirabaud to LALIVE SA.

4. Prior to Mirabaud's disclosure to LALIVE SA of the Swiss prosecutor's freeze on July 8, 2022, it was my understanding, as BCT's counsel, that the only barrier to accessing the funds held in Spanish Steps Holdings Ltd.'s Mirabaud bank account was Mirabaud's requirement that the Bermuda Court of Appeal decision of 2 February 2021 and the Supreme Court of Bermuda decision of 26 March 2021 ("Decisions") appointing BCT as trustee of AEBCT be confirmed as final decisions and domesticated in Switzerland, as stated in Exhibit 2 hereto, and that Spanish Steps Holdings Ltd. provide the corresponding corporate documents certifying the authority of its new directors and signatories.²

5. It is my understanding that efforts have been and continue to be undertaken to domesticate these Decisions in Switzerland.

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Washington, D.C. on July 27, 2022.



Mark A. Srere

² The most recent list of requested documents is available in Exhibit 2.

EXHIBIT 1



LEGAL DEPARTMENT

Lalive SA
Mr. Alexander Troller, attorney-at-law
Mr. Daniel Lucien Bühr, attorney-at-law
Route de la Mairie 35
P.O. Box 6569
1211 Geneva 6

Geneva, 15 July 2021

Re: Spanish Steps Holdings Ltd.

Dear Colleagues,

We refer to your letter dated 29 April 2021 and the phone conversation between Mr. Alexander Troller and Mrs. Renate Wey of mid-June in the above-mentioned matter. First of all, many thanks for your understanding for our late answer.

We take note that Medlands (PTC) Limited, appointed as the Trustee of the A. Eugene Brockman Charitable Trust on 19 December 2019, was discharged and replaced. According to your above-mentioned letter, BCT Limited was newly appointed as the Trustee of said trust with effect from 1 April 2021 according to the Order from the Supreme Court of Bermuda dated 26 March 2021. We confirm receipt of a copy of said court order.

In order to register BCT Limited as authorized signatory of Spanish Steps Holdings Ltd. may we kindly ask you to provide us with a certified copy of the above-mentioned court order as well as the confirmation that i) it has become final and executory and ii) it has been enforced validly in Switzerland?

Further, please send us the original or a certified copy with Apostille of the following documents:

- certificate of incumbency of BCT Limited signed by the entity's registered agent
- board resolution of the board of directors of BCT Limited appointing the company's authorized representatives in relation to the bank account [REDACTED]
- passports of the authorized representatives.

Until receipt of the above-mentioned documents, you will understand that our Bank will maintain its blocking of the account [REDACTED] until it has been provided with satisfactory documentation.

Yours sincerely,

Mirabaud & Cie Ltd.

Renate Wey
Senior Vice President

Elsa Muhaxheri
Vice President

EXHIBIT 2



REQU 1e
20 DEC. 2021

LEGAL DEPARTMENT

Lalive SA
Mr. Alexander Troller, attorney
Mr. Daniel Lucien Bühr, attorney
Route de la Mairie 35
P.O. Box 6569
1211 Geneva 6

Geneva, 17 December 2021

Re: Spanish Steps Holdings Ltd.

Dear Colleagues,

We refer to your letter dated 7 October 2021 with regard to Spanish Steps Holdings Ltd. (hereinafter "Spanish") and the following enclosures:

- Apostilled order of Court of Appeal for Bermuda Civil Appeal dated 2 February 2021 i) dismissing the appeal against the Orders of Subair Williams J dated 1 November 2019 and 19 December 2019 and ii) discharging Medlands (PTC) as trustee of the A. Eugene Brockman Charitable Trust (settled by A. Eugene Brockman on 26 May 1981 (hereinafter the "Trust")) and appointing BCT Limited as new trustee from a date and on such terms as may be directed by the Honourable Justice Subair Williams upon hearing of various other parties;
- Apostilled Order of the Honourable Justice Subair Williams dated 26 March 2021 stating (among other issues) that Medlands shall be discharged as trustee of the Trust on 1 April 2021 and be replaced by BCT Limited at that same date;
- Apostilled Ruling of the Honourable Justice Subair Williams dated 12 May 2021 with regard to various applications for Directions made by Medlands (PTC) Limited and Dorothy Kay Brockman;
- A document named "Trust Indenture" made on 26 May 1981 by and between A. Eugene Brockman and Bermuda Trust Company Limited (not signed and uncomplete) and
- A document named "Unanimous written resolution of the directors" dated 31 March 2021 and signed by Kiernan Bell and Darren Stainrod.

After analysis of the above-mentioned documents, it is our understanding that BCT Limited was appointed by Order of Court of Appeal dated 2 February 2021 as trustee of the Trust. It seems to us that this appointment became effective as per 1 April 2021 based on the Order of the Honourable Justice Subair Williams of 26 March 2021. In this context, we kindly ask you to provide us with the confirmation that i) the Order of the Court of Appeal dated 2 February 2021 has become final and executory and ii) it has been validly enforced in Switzerland.



Moreover, in order to register BCT Limited and its authorized signatories as authorized representatives of Spanish Steps Holdings Ltd, we would need the following documents (in original or certified copies with Apostille):

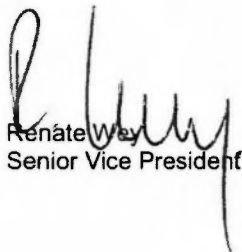
- Certificate of incorporation of BCT Limited;
- Memorandum of articles of association;
- Certificate of good standing (not older than 12 months);
- Certificate of incumbency (not older than 12 months);
- List of authorized signatories signed by two authorized directors mentioned in the certificate of incumbency (not older than 12 months)
- Passport copies of all authorized signatories according to the List of authorized signatories (please take note that our Bank does not accept authorized signatories resident in the US).

We thank you for your understanding that we will not execute any instructions from BCT Limited until receipt of the above-mentioned documentation.

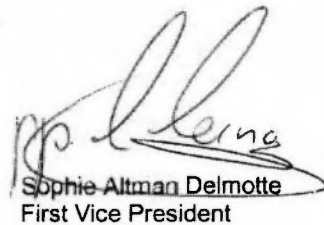
Do not hesitate to contact us if you have further question. We are looking forward to hearing from you.

Yours sincerely,

Mirabaud & Cie Ltd.



Renate Wey
Senior Vice President



Sophie Altman Delmotte
First Vice President